

FERTILIZER FEE

A fee of \$1.00 per ton is imposed on all sales of commercial fertilizers (as defined in Nebraska Revised Statutes section 81-2, 162.02) sold in Nebraska for use in agriculture and applied to land or crops. The fee is collected by the retailer and remitted to the Nebraska Department of Revenue. Beginning January 1, 1997, the fertilizer fee remitted is credited to the Natural Resources Enhancement Fund. The termination date of this fee is December 31, 2000.

Table 15

FERTILIZER FEE RECEIPTS

Month	Calendar Year 1999	Calendar Year 1998	Calendar Year 1997
January	\$213,118	\$108,336	\$189,748
February	21,133	48,657	53,542
March	18,330	20,689	18,134
April	127,756	45,663	119,654
May	368,460	435,397	430,617
June	602,026	785,104	773,807
July	475,372	428,641	396,900
August	190,286	216,512	213,278
September ..	71,895	84,745	99,783
October	48,042	40,732	44,017
November ...	30,345	51,836	28,708
December ...	44,947	33,772	43,144
Total	\$2,211,710	\$2,300,084	\$2,411,332

WASTE REDUCTION AND RECYCLING FEE

From January 1, 1999 through June 30, 1999, an annual fee of \$25 applies to Nebraska businesses with taxable retail sales of tangible personal property in excess of \$30,000. Beginning on July 1, 1999, the \$25 fee applies to each business location with taxable retail sales exceeding \$50,000.

The fees are credited to the Waste Reduction and Recycling Incentive Fund.

Table 16

WASTE REDUCTION AND RECYCLING FEE

Month	Calendar Year 1999	Calendar Year 1998	Calendar Year 1997
January	\$2,150	\$1,016	\$2,565
February	575	867	491
March	200	497	425
April	525	513	680
May	25	278	282
June	100	283	336
July	50	188	34
August	118,250	45,678	135,963
September ...	273,400	389,533	297,942
October*	(28,800)	19,187	19,066
November	3,700	4,377	4,282
December	2,100	2,044	1,786
Total	\$372,275	\$464,458	\$463,852

As of October 1, 1999, the annual \$25 fee is collected from each location with net taxable retail sales of \$50,000 or more